

Comptroller's Directive No. 1-06
Attachment HE-12
Adjustments

Purpose

This attachment requires institutions to certify that all adjustments since DOA's acceptance of the initial submission have been provided to DOA for the following:

- Attachment HE-10, Financial Statement Template,
 - Other Attachments, and
 - Supplemental Information / or additional information requested by DOA.
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Applicable institutions

All institutions **must** complete this attachment.

Due date

October 12, 2006

Submission requirements

Contact DOA if the institution has any problems with the files.

After downloading the excel file, rename the file using the institution acronym followed by Attachment HE-12. For example, VCCS should rename the Attachment HE-12.xls file as VCCS Attachment HE-12.xls.

Submit the excel file electronically to finrept@doa.virginia.gov.

Copy APA via e-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of this spreadsheet.

Revised submissions and revision control log

If an institution has identified required adjustments **subsequent** to DOA's acceptance of the original submission, a revised attachment or supplemental information / additional information is required. The majority of attachments require a revision control log. Refer to the individual attachment instructions to determine the specific revision instructions. If any changes are needed to any attachments after October 12th, contact DOA. If the previous submissions have already been analyzed by DOA, the HEI may be required to submit adjusting journal entries rather than revised attachments.

Additional requirements

THE INSTITUTION MUST NOTIFY THE INDIVIDUALS LISTED IN THE **QUESTIONS SECTION OF THIS DIRECTIVE IF MATERIAL ADJUSTMENTS ARE DISCOVERED AFTER SUBMITTING THIS ATTACHMENT TO DOA.**

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